

**United States Bankruptcy Court
Eastern District of Michigan
Southern Division at Detroit**

In Re: **Edward L. Parker**

Debtor.

Case No. 16-42481-PJS

Chapter 13

Honorable Phillip J. Shefferly

MOTION FOR ORDER

ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM

The above captioned Debtor, by and through Debtor's undersigned attorneys, hereby moves this Honorable Court for entry of an Order Allowing the Internal Revenue Service to file a late Proof of Claim herein, and in support of this Motion submits as follows:

1. The Debtor filed his above captioned Chapter 13 case herein on February 24, 2016.
2. Due to a clerical error the Internal Revenue Service ("IRS") and related notice parties were inadvertently not listed on the original mailing matrix herein, and as a result did not receive notice of the filing of this case, and have otherwise not received any notice of the pendency of this Chapter 13 case Bankruptcy case until Debtor's undersigned attorneys amended Debtor's schedules and notified IRS on May 19, 2020.
3. Debtor is indebted to the IRS for the 2012 tax year in the approximate amount of \$10,689.27, plus interest from December 9, 2019.
4. The original deadline for the IRS to file a proof of claim herein was approximately August 22, 2016, and Debtor's Chapter 13 Plan was confirmed on approximately December 12, 2016.
5. Not allow the IRS a reasonable period of time to file a Proof of Claim herein would be manifestly unjust, and based on the complete lack of notice good cause exists for the relief requested herein.

WHEREFORE, Debtor prays that this Honorable Court enter an Order Allowing the Internal Revenue Service to file a late Proof of Claim in accordance with and within sixty(60) days after the entry of the proposed Order attached hereto as "EXHIBIT 1".

/ s / Samuel G. Firebaugh

Dated: June 22, 2020

**Samuel G. Firebaugh (P-34276)
Roberta W. Andrews (P-54001)
Firebaugh & Andrews, P.L.L.C.
Attorney(s) for Debtor(s)
38545 Ford Road, Suite 104
Westland, MI 48185
(734) 722-2999
FirebaughAndrews@comcast.net**

**United States Bankruptcy Court
Eastern District of Michigan
Southern Division at Detroit**

In Re: Edward L. Parker

Debtor.

**Case No. 16-42481-PJS
Chapter 13
Honorable Phillip J. Shefferly**

ORDER

ALLOWING INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM

The above captioned Debtor, by and through Debtor's undersigned attorneys, having filed a Motion for Entry of Order Allowing Internal Revenue Service to File Late Proof of Claim, and it appearing based on the allegations in the Motion that due to a clerical error the Internal Revenue Service did not receive proper or timely notice of the pendency of this Chapter 13 Bankruptcy, and that good cause exists to allow the Internal Revenue Service to file a late Proof of Claim herein, **NOW THEREFORE:**

IT IS HEREBY ORDERED that the Internal Revenue Service shall be allowed to file a Proof of Claim herein no later than sixty(60) days after the entry of this Order;

IT IS HEREBY FURTHER ORDERED that if the Internal Revenue Service files a Proof of Claim herein within sixty(60) after the entry of this Order, then such Proof of Claim shall be deemed timely filed.

"EXHIBIT 1"

**UNITED STATES BANKRUPTCY COURT
Eastern District of Michigan**

In Re: **Edward L. Parker**

Case No. 16-42481-PJS
Chapter 13
Judge **Phillip J. Shefferly**

Debtor(s).

Address: 26667 Monticello Street, Inkster, MI 48141

Last four digits of Social Security Number(s): xxx-xx-4420

**NOTICE OF MOTION FOR ORDER ALLOWING
INTERNAL REVENUE SERVICE TO FILE LATE PROOF OF CLAIM**

Debtor(s) have filed papers with the Court requesting that an Order be entered allowing Internal Revenue Service to file late Proof of Claim.

Your rights may be affected. You should read these papers carefully and discuss them with your attorney, if you have one in this bankruptcy case. (If you do not have an attorney, you may wish to consult one.)

If you do not want the Court to grant the Motion for Order Allowing Internal Revenue Service to file late Proof of Claim, or if you want the court to consider your views on the Motion, within fourteen (14) days, you or your attorney must:

1. File with the Court a written response or answer, explaining your position at: *

United States Bankruptcy Court
211 West Fort Street, Suite 2100
Detroit, Michigan 48226

If you mail your response to the Court for filing, you must mail it early enough so that the Court will receive it on or before the date stated above.

You must also mail a copy to: Firebaugh & Andrews, P.L.L.C.
38545 Ford Road, Suite 104
Westland, Michigan 48185

2. If a response or answer is timely filed and served, the clerk will schedule a hearing on the Motion and you will be served with a notice of the date, time and location of the hearing.

If you or your attorney do not take these steps, the Court may decide that you do not oppose the relief sought in the motion or objection and may enter an order granting that relief.

Date: June 30, 2020

/s/ *Samuel G. Firebaugh*

**Samuel G. Firebaugh (P-34276)
Firebaugh & Andrews, P.L.L.C.
Attorneys for Debtor(s)
38545 Ford Road, Suite 104
Westland, MI 48185
(734) 722-2999
firebaughandrews@comcast.net**

* Response or answer must comply with F.R. Civ. P. 8(b), (c) and (e)

**United States Bankruptcy Court
Eastern District of Michigan
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Debtor(s).

Case No. 16-42481-PJS
Chapter 13
Judge **Phillip J. Shefferly**

PROOF OF SERVICE

I, the undersigned, certify under penalty of perjury that on June 30, 2020, I served copies of the following document(s) filed in the above captioned case:

1. **MOTION FOR ORDER ALLOWING INTERNAL REVENUE SERIVCE TO FILE LATE PROOF OF CLAIM** (dated: June 22, 2020), together with all exhibits and attachments, if any;
2. **NOTICE MOTION FOR ORDER ALLOWING INTERNAL REVENUE SERIVCE TO FILE LATE PROOF OF CLAIM**

upon all those parties specified on the matrix list attached hereto, at the addresses specified for said parties on such matrix list, all by first class mail with fully prepaid postage affixed.

Dated: June 30, 2020

/s/ Stephanie A. Best

**Stephanie A. Best, Legal Assistant
Firebaugh & Andrews, P.L.L.C.
Attorney(s) for Debtor(s)
38545 Ford Road, Suite 104
Westland, MI 48185
(734) 722-2999**

Label Matrix for local noticing
0645-2
Case 16-42481-pjs
Eastern District of Michigan
Detroit
Tue Jun 30 11:23:01 EDT 2020

Robert W. Andrews
38545 Ford Rd.
Suite 104
Westland, MI 48185-7901

21st Century Insurance
3 Beaver Valley Road
Wilmington, DE 19803-1125

Allied Collection Services
8550 Balboa Boulevard, Suite 323
Northridge, CA 91325-5806

Canton Asthma & Allergy
1600 South Canton Center Road
Canton, MI 48188-0004

Capital One
attn: Bankruptcy Department
P.O. Box 30285
Salt Lake City, UT 84130-0285

Capital One Bank (USA), N.A.
PO Box 71083
Charlotte, NC 28272-1083

Krispen S. Carroll
719 Griswold
Suite 1100
Detroit, MI 48226-3314

City of Detroit
Parking Violations Bureau
P.O. Box 2549
Detroit, MI 48231-2549

City of Inkster - City Treasurer
26215 Trowbridge Street
Inkster, MI 48141-2479

City of Inkster - Water and Sewer
26215 Trowbridge Street
Inkster, MI 48141-1800

Clinical Associates Cardiovascular
8080 Grand River Avenue, Suite 300
Farmington, MI 48336

DTE Energy
attn: Bankruptcy Department
One Energy Plaza
2160 WCB
Detroit, MI 48226-1279

Department of Education/Nelnet
3015 Parker Road, Suite 400
Aurora, CO 80014-2904

Direct Loan Servicing Center
P.O. Box 5609
Greenville, TX 75403-5609

Echo Management Services
P.O. Box 160
Warren, MI 48090-0160

Samuel Firebaugh
38545 Ford Road
Suite 104
Westland, MI 48185-7901

First Federal Credit Control, Inc.
24700 Chagrin Blvd Suite 205
Beachwood, OH 44122-5662

Marcy J. Ford
31440 Northwestern Highway
Suite 200
Farmington Hills, MI 48334-5422

Moe Freedman
3030 W. Grand Blvd.
Ste. 10-200
Detroit, MI 48202-6030

Garden City Hospital
attn: Patient Accounts
6245 Inkster Road
Garden City, MI 48135-4001

IC Systems, Inc.
P.O. Box 64378
Saint Paul, MN 55164-0378

Internal Revenue Service
Centralized Insolvency Operations
P.O. Box 7346
Philadelphia, PA 19101-7346

Michael S. Finn, Ph.D., P.C.
23975 Novi Road #103
Novi, MI 48375-2459

Michigan Department of Treasury
Bankruptcy Unit
PO Box 30168
Lansing, MI 48909
5 48909-7668

Nutribullet LLC
c/o Allied Collection Services
8550 Balboa Blvd, Suite 323
Northridge, CA 91325-3562

Oakwood Hospital
P.O. Box 48458
Oak Park, MI 48237-6058

Ocwen Loan Servicing, LLC
P.O. Box 24737
West Palm Beach, FL 33416-4737

Ocwen Loan Servicing, LLC
P.O. Box 24738
West Palm Beach, FL 33416-4738

Paramount Recovery Systems
111 E. Center Street
Lorena, TX 76655-9651

Edward L. Parker
26667 Monticello Street
Inkster, MI 48141-1258

Professional Account Management, LLC
Specializing in Receivables Management
P.O. Box 2549
Detroit, MI 48231-2549

Quantum3 Group LLC as agent for
CF Medical LLC
PO Box 788
Kirkland, WA 98083-0788

Quantum3 Group LLC as agent for
CP Medical LLC
PO Box 788
Kirkland, WA 98083-0788

Royal Dentistry PLLC
24718 Michigan Avenue
Dearborn, MI 48124-1750

(p)RUSSELL COLLECTION AGENCY
PO BOX 7009
FLINT MI 48507-0009

Santander Consumer USA
attn: Bankruptcy Department
P.O. Box 560284
Dallas, TX 75356-0284

Second Round
1330 Wonder World Drive, Suite 104
San Marcos, TX 78666-7567

Skelly & Zager, D.D.S., P.C.
32788 Five Mile Road
Livonia, MI 48154-6002

Southgate Radiology
P.O. Box 371863
Pittsburgh, PA 15250-7863

State of Michigan Department of Treasury
Attorney General
Cadillac Place, 10th Floor
3030 W. Grand Blvd, Ste 10-200
Detroit, MI 48202-6030

Stuart-Lippman
5447 East 5th Street, Suite 110
Tucson, AZ 85711-2345

The Bank of New York Mellon
c/o Ocwen Loan Servicing, LLC
Attn: Bankruptcy Department
P.O. Box 24605
West Palm Beach, FL 33416-4605

U.S. Attorney
attn: Civil Division
INTERNAL REVENUE SERVICE
211 W. Fort St., Ste. 2001
Detroit, MI 48226-3220

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

Russell Collection Agency, Inc.
G3285 Van Slyke Road
Flint, MI 48507

(d)Russell Collection Agency, Inc.
P.O. Box 7009
Flint, MI 48507-0009

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)ERISA Pension Plan Loan

(u)The Bank Of New York Mellon

	End of Label Matrix	
Mailable recipients	43	
Bypassed recipients	2	
Total	45	